

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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: 05 Civ. 8626 (JSR)
In re REFCO, INC. SECURITIES LITIGATION :
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**DECLARATION OF MEGAN D. MCINTYRE
IN SUPPORT OF LEAD PLAINTIFFS' MOTION FOR (I) PRELIMINARY APPROVAL
OF SETTLEMENT WITH GRANT THORNTON LLP, (II) PRELIMINARY
APPROVAL OF SETTLEMENT WITH JOSEPH J. MURPHY, DENNIS A. KLEJNA
AND WILLIAM M. SEXTON, (III) PRELIMINARY CERTIFICATION OF CLASS FOR
PURPOSES OF SETTLEMENT, AND (IV) APPROVAL OF NOTICE TO THE CLASS**

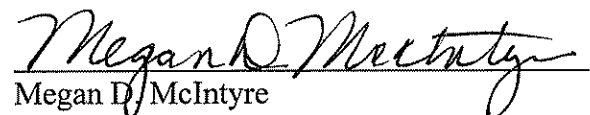
MEGAN D. MCINTYRE hereby declares pursuant to 28 U.S.C. § 1746 as follows:

1. I am a director of Grant & Eisenhofer P.A., co-lead counsel for Lead Plaintiffs. I make this declaration in support of Lead Plaintiffs' motion for (i) preliminary approval of the settlement of this securities class action as against defendant Grant Thornton LLP; (i) preliminary approval of the settlement of this securities class action as against defendants Joseph J. Murphy, Dennis A. Klejna and William M. Sexton; (iii) an order preliminarily certifying a class for purposes of these settlements; and (iv) approval of the form and manner of notice to putative class members.

2. Attached hereto as Exhibit 1 is a copy of the Stipulation and Agreement of Settlement between Lead Plaintiffs and Grant Thornton LLP dated October 18, 2010.

3. Attached hereto as Exhibit 2 is a copy of the Stipulation and Agreement of Settlement between Lead Plaintiffs and Defendants Joseph J. Murphy, Dennis A. Klejna and William M. Sexton dated September 30, 2010.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge. Executed this 18th day of October 2010.


Megan D. McIntyre